

## CHAPTER 50 - PUBLIC OFFICIAL FINANCIAL DISCLOSURE

### Section

- |   |  |
|---|--|
| 10. <a href="#">Findings and purpose</a>  | 90. <a href="#">Prohibited acts</a>  |
| 20. <a href="#">Report of financial and business interests</a>                    | 100. <a href="#">Enforcement by private citizens</a>                                   |
| 30. <a href="#">Contents of statements</a>  | 110. <a href="#">Report of financial interests of judicial officers</a>                |
| 35. <a href="#">Exemptions</a>  | 130. <a href="#">Report of financial interests of governor and lieutenant governor</a> |
| 40. <a href="#">Blind trusts</a>  | 135. <a href="#">Civil penalty: Late filing of required reports</a>                    |
| 50. <a href="#">Administration and inspection</a>                                 | 145. <a href="#">Participation by municipalities</a>                                   |
| 55. <a href="#">Administrative complaints</a>                                     | 200. <a href="#">Definitions</a>   |
| 60. <a href="#">Penalty for willful violation of disclosure requirements</a>      |  |
| 70. <a href="#">Failure to report by certain public officials</a>                 |  |
| 80. <a href="#">Failure to report by a commission or board chairman or member</a> |  |

**Cross references.** -- For other ethics provisions applicable to the executive branch, see AS 39.52; for additional ethics provisions applicable to the legislative branch, see AS 24.60; for additional ethics provisions applicable to the judicial branch, see the Code of Judicial Conduct in the Rules of Court.

**Administrative Code.** – For Alaska Public Offices Commission: Conflict of interest, campaign disclosure, legislative financial disclosure, and regulation of lobbying, see 2 AAC 50.

**Editor's notes.** -- Section 2, 1974 Initiative Proposal No. 2, provides: "**Severability.** If any provision of this chapter or portion of a provision is declared by a court of competent jurisdiction to be invalid, for any cause, such invalid provision or portion of it shall be considered to be nonexistent and the remainder of this chapter shall continue in full force and effect."

Section 3, 1974 Initiative Proposal No. 2, provides:

**"Repeal of Inconsistent Law.** In case of conflict between provisions of this chapter and other provisions contained in the Alaska Statutes, the provisions of this chapter shall take precedence."

**Legislative history reports.** – For governor's transmittal letter for ch. 47, SLA 2007 (HB109), which added or amended various provisions of this chapter, see 2007 House Journal 109 – 110.

**Chapter 39.50. PUBLIC OFFICIAL FINANCIAL DISCLOSURE**

## Sec. 39.50.010. Findings and purpose.

(a) It is declared by the people of the State of Alaska that the purposes of this chapter are

(1) to discourage public officials from acting upon a private or business interest in the performance of a public duty;

(2) to assure that public officials in their official acts are free of the influence of undisclosed private or business interests;

(3) to develop public confidence in persons seeking or holding public office, enhance the dignity of the offices and make them attractive to citizens who are motivated to public service; and

(4) to develop accountability in government by permitting public access to information necessary to judge the credentials and performance of those who seek and hold public office.

(b) The people of the State of Alaska declare that

(1) public office is a public trust that should be free from the danger of conflict of interest;

(2) the public has a right to know of the financial and business interests of persons who seek or hold public office;

(3) a compelling state interest requires that candidates for office and office holders disclose their personal and business financial interests;

(4) reasonable disclosure requirements do not violate an individual's right to privacy when the individual seeks or holds public office and a compelling state interest in the disclosure exists; and

(5) reasonable disclosure requirements do not have the effect of chilling the exercise of the right of a qualified person to seek or hold public office.

## Sec. 39.50.020. Report of financial and business interests.

(a) A public official other than the governor or the lieutenant governor shall file a statement giving income sources and business interests, under oath and on penalty of perjury, within 30 days after taking office as a public official. Candidates for state elective office other than a candidate who is subject to AS 24.60 shall file the statement with the director of elections at the time of filing a declaration of candidacy or a nominating petition or becoming a candidate by any other means. Candidates for elective municipal office shall file the statement at the time of filing

a nominating petition, declaration of candidacy, or other required filing for the elective municipal office. Refusal or failure to file within the time prescribed shall require that the candidate's filing fees, if any, and filing for office be refused or that a previously accepted filing fee be returned and the candidate's name removed from the filing records. A statement shall also be filed by public officials no later than March 15 in each following year. On or before the 90th day after leaving office, a former public official shall file a final statement covering any period during the official's service in that office for which the public official has not already filed a statement. Persons who are members of boards or commissions not named in [AS 39.50.200](#) (b) are not required to file financial statements.

(b) A public official or former public official other than an elected or appointed municipal officer shall file the statement with the Alaska Public Offices Commission. Candidates for the office of governor and lieutenant governor and, if the candidate is not subject to AS 24.60, the legislature shall file the statement under AS 15.25.030 or 15.25.180. Municipal officers, former municipal officers, and candidates for elective municipal office, shall file with the municipal clerk or other municipal official designated to receive their filing for office. All statements required to be filed under this chapter are public records.

*Sec. 39.50.025. Notification to candidates for legislature. [Repealed, Sec. 42 ch 127 SLA 1992].*

Repealed or Renumbered

Sec. 39.50.030. Contents of statements.

(a) Each statement must be an accurate representation of the financial affairs of the public official or candidate and must contain the same information for each member of the person's family, as specified in (b) and (d) of this section, to the extent that it is ascertainable by the public official or candidate.

(b) Each statement filed by a public official or candidate under this chapter must include the following:

(1) for all sources of income over \$1,000 during the preceding calendar year, including taxable capital gains, and for all gifts from a single source with a cumulative value exceeding \$250 in a calendar year, received by the person, the person's spouse or domestic partner, or the person's dependent child,

(A) each source of the income or gift;

(B) the recipient of the income or gift;

(C) the amount of the income or value of the gift;

(D) a brief statement describing whether the income was earned by commission, by the job, by the hour, or by some other method;

(E) the approximate number of hours worked to earn the income; and

(F) unless required by law to be kept confidential, a description sufficient to make clear to a person of ordinary understanding the nature of each service performed and the date the service was performed;

(2) the identity, by name and address, of each business in which the person, the person's spouse or domestic partner, or the person's dependent child has an interest or was a stockholder, owner, officer, director, partner, proprietor, or employee during the preceding calendar year, except that an interest of less than \$1,000 in the stock of a publicly traded corporation need not be included;

(3) the identity and nature of each interest in real property, including an option to buy, owned at any time during the preceding calendar year by the person, the person's spouse or domestic partner, or the person's dependent child;

(4) the identity of each trust or other fiduciary relationship in which the person, the person's spouse or domestic partner, or the person's dependent child held a beneficial interest exceeding \$1,000 during the preceding calendar year, a description and identification of the property contained in each trust or relation, and the nature and extent of the beneficial interest in it;

(5) any loan or loan guarantee of more than \$1,000 made to the person, the person's spouse or domestic partner, or the person's dependent child, and the identity of the maker of the loan or loan guarantor and the identity of each creditor to whom the person, the person's spouse or domestic partner, or the person's dependent child owed more than \$1,000; this paragraph requires disclosure of a loan, loan guarantee, or indebtedness only if the loan or guarantee was made, or the indebtedness incurred, during the preceding calendar year, or if the amount still owing on the loan, loan guarantee, or indebtedness was more than \$1,000 at any time during the preceding calendar year;

(6) a list of all contracts and offers to contract with the state or an instrumentality of the state during the preceding calendar year held, bid, or offered by the person, the person's spouse or domestic partner, or the person's dependent child, a partnership, limited liability company, or professional corporation of which the person is a member, or a corporation in which the person or the person's spouse, domestic partner, or dependent child, or a combination of them, hold a controlling interest; and

(7) a list of all mineral, timber, oil, or any other natural resource lease held, or lease offer made, during the preceding calendar year by the person, the person's spouse or domestic partner, or the person's dependent child, a partnership, limited liability company, or professional corporation of which the person is a member, or a corporation in which the person or the person's spouse, domestic partner, or dependent child, or a combination of them, holds a controlling interest.

(c) *[Repealed, Sec. 26 ch 25 SLA 1975].*

(d) In addition to the requirements of (b) of this section, each statement filed under this chapter by a public official in the executive branch of state government other than the chair or a member of a state commission or board must include a disclosure of the formation or maintenance of a close economic association involving a substantial financial matter as required by this subsection. The disclosure must be sufficiently detailed so that a reader can ascertain the nature of the association. A public official shall disclose a close economic association with

- (1) a legislator;
- (2) a public official who is not an elected or appointed municipal officer;
- (3) a lobbyist; or
- (4) a public officer if the person required to make the disclosure is the governor or the lieutenant governor.

(e) If a public official required to disclose a close economic association under (d) of this section forms a close economic association after the date on which the public official files the financial disclosure statement required by (a) of this section, disclosure of the association must be made to the commission within 60 days after the formation of the association.

(f) When making a disclosure under (d) of this section concerning a relationship with a lobbyist to whom the public official is married or who is the public official's domestic partner, the public official shall also disclose the name and address of each employer of the lobbyist and the total monetary value received from the lobbyist's employer. The public official shall report changes in the employers of the spouse or domestic partner within 48 hours after the change. In this subsection, "employer of the lobbyist" means the person from whom the lobbyist received money, or goods or services having a monetary value, for engaging in lobbying on behalf of the person.

(g) The requirements in this section for disclosures related to a person's domestic partner do not apply to an elected or appointed municipal officer.

(h) In this section,

(1) "close economic association" means a financial relationship that exists between a public official required to disclose a close economic association under (d) of this section and some other person or entity, including a relationship where the public official serves as a consultant or advisor to, is a member or representative of, or has a financial interest in an association, partnership, limited liability company, business, or corporation;

(2) "lobbyist" has the meaning given in [AS 24.60.990](#) (a);

(3) "public officer" has the meaning given in [AS 39.52.960](#) .

Sec. 39.50.035. Exemptions.

A person subject to this chapter is not exempt from any of its provisions except to the extent state courts determine that legally privileged professional relationships preclude complete compliance.

Sec. 39.50.040. Blind trusts.

(a) A public official may transfer all or a portion of the official's assets to a blind trust for the duration of service in public office. The original assets placed in the blind trust shall be listed by the official in a statement filed under this section, together with a description of the actual or potential conflicts of interest, or appearance of conflict, that the official seeks to avoid by the use of the trust. A copy of the instrument creating the blind trust must be included with the statement.

(b) For a blind trust to qualify under this section, the following conditions must be met:

(1) the trust may not contain investments or assets in which the ownership right or interest is required to be recorded in a public office other than with the Alaska Public Offices Commission, or contain assets with permanency that makes transfer by the trustee improbable or impractical, including real estate, security interests in personal property, mortgages, and interests in closely held businesses;

(2) the trustee shall be a bank, trust company, or other institutional fiduciary;

(3) the trustee shall have full authority to manage the trust, including the purchase, sale, and exchange of its assets in accordance with fiduciary principles and, without exception under any circumstances, notwithstanding this section, the prudent investment rule set out in [AS 13.36.230](#) - 13.36.290;

(4) the trust instrument shall contain a clear statement that its purpose is to remove from the settlor control and knowledge of investment of trust assets so that conflicts between the settlor's responsibilities and duties as a public official and the settlor's personal or financial interests will be eliminated;

(5) during the term of the trust, a settlor or other beneficiary of the trust may not communicate with the trustee except in writing and only regarding (A) a request for a distribution in cash or another unspecified asset of the trust, (B) the general financial requirements regarding distributions from the trust as a whole, (C) direction to the trustee that, because a law, executive order, or regulation prohibits the settlor from holding an asset, the asset may not be held by the trust, (D) direction to the trustee to sell all of an asset initially placed in the trust because the settlor has determined the sale is necessary to avoid a conflict of interest, the appearance of impropriety, or an ethical violation; quarterly the trustee may provide to the settlor a written report of the aggregate market value of the trust's assets and property but may not disclose to the settlor or other beneficiary of the trust, or any other interested party, any information about the identity and nature of any of the assets in the trust, and the trustee shall be required to report any known breach of this confidentiality;

(6) the trust shall terminate only upon order of the commission, the death or incompetence of the settlor, the termination of the settlor's status as a public official, or revocation approved in advance by the commission; the trustee shall be required to promptly report any termination of the trust to the commission;

(7) the trustee shall prepare the income tax return of the trust and may participate in the audit of the trust's returns with authority to compromise a tax liability of the trust, but may not disclose the return or information related to the return, except, promptly after the close of each taxable year of the trust, the trustee shall provide the settlor with an annual report summarizing information concerning the trust, including net income or loss, expenses, capital gains, and capital losses of the trust, as necessary to enable the settlor to prepare and file tax returns required by law; however, the summary may not directly or indirectly identify a security or other property that is an asset or former asset of the trust;

(8) the trustee shall be directed to avoid knowingly making any investment in a corporation, business, or venture over which the settlor is likely to take action by virtue of the settlor's official position;

(9) for the duration of the trust, a settlor or other beneficiary may not pledge, mortgage, or otherwise encumber a person's interests in an asset that is part of the trust, the settlor may not retain control over the trustee, and the settlor is not permitted to make any recommendations or suggestions as to the trust property;

(10) the trust instrument agreement must provide that the trustee will give the attorney general or personnel board access to any records or information related to the trust that is necessary when investigating or hearing an accusation alleging a violation of AS 39.52;

(11) the trustee shall report to the commission the beginning and ending value of the trust, and, if the commission requests, the trustee shall prepare under seal a detailed description of transactions and holdings of the trust; the document prepared by the trustee under seal is not public information unless an accusation under AS 39.52 relevant to the blind trust is filed by the attorney general or the personnel board; and

(12) the trust may not become effective until the trust instrument is submitted and approved by the commission.

(c) A quarterly report of aggregate market value under this section may include, in addition to the aggregate market value of the trust's assets and property, the percentage of that aggregate market value attributable to the settlor and each beneficiary, by name. Within 30 days after receipt from the trustee of the quarterly report of aggregate market value, the settlor may, notwithstanding the limitations on a communication's subject under (b) of this section, provide a written instruction to the trustee that, with respect to the trust as a whole and not a particular asset or property of the trust, the settlor prefers that the trustee adopt an investment approach that is conservative, moderate, or aggressive.

(d) A person initiating a written communication under this section shall cause a copy of the communication to be filed with the commission within five days after the date of the communication.

(e) The trustee shall maintain and make available for inspection by the commission at the commission's request the trust's tax returns, books of account, and other records and, on or before May 15 of each year, shall file with the commission a notarized document certifying compliance with this section for the preceding calendar year.

(f) Except as permitted by this section, the trustee shall make no accounting to the settlor until the date the trust terminates, and, following the termination, the trustee shall promptly make a full accounting to the settlor and turn over to the settlor all assets remaining in the trust at termination.

(g) The trustee may not at any time be held liable for an act or omission of the trustee or for any loss or depreciation of the value of an asset or property of the trust unless the trustee fails to exercise good faith, due diligence, and the ordinary skill, care, and judgment a prudent fiduciary would exercise.

#### Sec. 39.50.050. Administration and inspection.

(a) The Alaska Public Offices Commission created under AS 15.13.020(a) shall administer the provisions of this chapter. The commission shall prepare and keep available for distribution standardized forms on which the reports required by this chapter shall be filed. The commission shall print the forms provided under this section so that the front and back of each page have the same orientation when the page is rotated on the vertical axis of the page. The commission shall require that the information required under this chapter be submitted electronically but may, when circumstances warrant an exception, accept any information required under this chapter that is typed in clear and legible black typeface or hand-printed in dark ink on paper in a format approved by the commission or on forms provided by the commission and that is filed with the commission. A municipal officer for a municipality with a population of less than 15,000 shall submit information required under this chapter either electronically or typed or hand-printed in the manner described in this subsection.

(b) The commission shall adopt regulations to implement and interpret the provisions of this chapter. Regulations or interpretation shall be within the intent and purpose of this chapter and are subject to judicial review under AS 44.62 (Administrative Procedure Act).

(c) Reports filed under this chapter shall be kept on file for at least six years and are public records.

(d) *[Repealed, Sec. 35 ch 126 SLA 1994].*

#### Sec. 39.50.055. Administrative complaints.



(a) A person may file a written complaint alleging a violation of this chapter has occurred or is occurring.

(b) Complaints filed under (a) of this section must be filed within five years after the date of the alleged violation.

(c) If a member of the Alaska Public Offices Commission files a complaint, that member of the commission may not participate in any proceeding of the commission relating to the complaint.

Sec. 39.50.060. Penalty for wilful violation of disclosure requirements.

(a) A person required to file a report of financial or business interests under this chapter who refuses or knowingly fails to disclose required information within the time required in this chapter, or who provides false or misleading information, knowing it to be false or misleading, is guilty of a misdemeanor and upon conviction is punishable by a fine of not less than \$100 nor more than \$1,000, or by imprisonment for a period of not more than six months, or by both.

(b) Any person failing or refusing to comply with the requirements of this chapter, in addition to the penalties prescribed, shall forfeit nomination to office and may not be seated or installed in office if the person has not complied. Nominated, hired, or appointed officials, commissioners, chairs, or members of commissions or boards specified in [AS 39.50.200](#) (b) may not be confirmed by the legislature if compliance has not been made. In the case of elected officials, the lieutenant governor, or other certifying authority, may not certify a person's nomination for office or the person's election to office if compliance was not made within the time required. The nomination to office or election to office shall be certified to the highest vote getter for that nomination for that office or election to that office who has complied within the times required and who shall be declared nominated or elected. For purposes of this subsection, a person is considered to have complied within the time required if the person complies within 30 days after the due date established by this chapter.

Sec. 39.50.070. Failure to report by certain public officials.

A public official in the executive branch of state government, other than the governor or lieutenant governor or a chair or member of a state board or commission, who refuses or fails to file a report of financial interests required under this chapter when due may not hold office, and the person's name may not be submitted to the legislature for confirmation, until the person complies. The person may not be confirmed, hired, or appointed, and the person forfeits and may not be paid any salary, per diem, or travel expenses, until the person complies. If, after installation in office or beginning employment in the position, the person refuses or fails to file the required statement when due, the person is guilty of a misdemeanor and upon conviction is punishable by a fine of not less than \$100 nor more than \$1,000 and shall be removed from office if compliance is not made within 30 days after the due date of the report.

Sec. 39.50.080. Failure to report by a commission or board chairman or member.

A person hired or appointed as a commissioner, chairman or member of a state commission or board specified in [AS 39.50.200](#) (b) who fails to file a report of financial interests required under this chapter when due may not hold office, and the person's name may not be submitted to the legislature until the person complies. The person may not be confirmed, and the person forfeits and may not be paid any salary, per diem or travel expenses until the person complies. If, after being seated as commissioner, chairman or member of such a commission or board the person refuses or fails to file the required statement when due, the person is guilty of a misdemeanor and upon conviction is punishable by a fine of not less than \$100 nor more than \$1,000 and shall be removed from office if compliance is not made within 30 days after the due date.

Sec. 39.50.090. Prohibited acts.

(a) A public official may not use the official position or office for the primary purpose of obtaining personal financial gain or financial gain for a spouse, dependent child, mother, father, or business with which the official is associated or in which the official owns stock. A public official other than an elected or appointed municipal official may not use the official's position or office for the primary purpose of obtaining financial gain for the official's domestic partner.

(b) A person may not offer or pay to a public official, and a public official may not solicit or receive money for legislative advice or assistance, or for advice or assistance given in the course of the official's public employment or relating to the public employment. However, this prohibition does not apply to a chair or member of a state commission or board or municipal officer if the subject matter of the legislative advice or assistance is not related directly to the function of the commission, board, or municipal body served by the municipal officer; this exception from the general prohibition does not apply to one whose service on a state commission or board constitutes the person as a full-time state employee under this title.

(c) A public official may not represent a client before a state agency for a fee. However, this prohibition does not apply to a municipal officer, or chairman or member of a state commission or board except with regard to representation before that commission or board; this exception from the general prohibition does not apply to one whose service on the commission or board constitutes the person as a full-time state employee under this title.

(d) A municipal officer may not represent a client for a fee before the municipal body the officer serves.

(e) Violation of this section is a misdemeanor, punishable upon conviction by a fine of not less than \$500 nor more than \$2,000, by imprisonment up to one year, or by both.

(f) In this section, "public official" includes, in addition to the persons specified in [AS 39.50.200](#) (a), chairmen and members of all commissions and boards created by statute or administrative action as agencies of the state.

Sec. 39.50.100. Enforcement by private citizens.

(a) A qualified Alaska voter may bring a civil action to enforce any of the sections of this chapter.

(b) An action brought under (a) of this section must be brought within five years after the date of the alleged violation.

Sec. 39.50.110. Report of financial interests of judicial officers.

Each judicial officer as defined in [AS 39.50.200](#) (a) shall file reports of financial and business interests required by this chapter. A judicial officer who refuses or fails to file a report when it is due forfeits and may not be paid salary, per diem, or travel expenses after the due date, until compliance, and is guilty of a misdemeanor and upon conviction is punishable by a fine of not less than \$100 nor more than \$1,000. The indicted officer may not be appointed by the governor or other authority until compliance. Upon failure or refusal to comply within 30 days of the due date, the judicial officer forfeits office and shall be removed from office.

*Sec. 39.50.120. Report of financial interests of legislators. [Repealed, Sec. 42 ch 127 SLA 1992].*

Repealed or Renumbered

Sec. 39.50.130. Report of financial interests of governor and lieutenant governor.

The governor and lieutenant governor shall each file a report of financial interests required by this chapter. If the governor or lieutenant governor fails to file the report when due, salary, per diem, and travel expenses after the due date are forfeited and may not be paid until compliance, and the person is guilty of a misdemeanor and upon conviction is punishable by a fine of not less than \$100 nor more than \$1000.

Sec. 39.50.135. Civil penalty: Late filing of required reports.

A person who fails to file a properly completed and certified report within the time required by this chapter is subject to a civil penalty of not more than \$10 a day for each day the delinquency continues as the commission determines subject to appeal to the superior court. An affidavit stating facts in mitigation may be submitted to the commission by a person against whom a civil penalty is assessed. However, the imposition of the penalties prescribed in this section or in [AS 39.50.060](#) - 39.50.130 does not excuse that person from filing reports required by this chapter.

*Sec. 39.50.140. Accepting bribe. [Repealed, Sec. 26 ch 25 SLA 1975].*

Repealed or Renumbered

Sec. 39.50.145. Participation by municipalities.

A municipality may exempt its municipal officers from the requirements of this chapter if a majority of the voters voting on the question at a regular election, as defined by [AS 29.71.800](#) (20), or a special municipality-wide election, vote to exempt its municipal officers from the

requirements of this chapter. The question of exemption from the requirements of this chapter may be submitted by the city council or borough assembly by ordinance or by initiative election.

*Sec. 39.50.150. Initial filing date for public officials. [Repealed, Sec. 60 ch 21 SLA 1985].*

Repealed or Renumbered

Sec. 39.50.200. Definitions.

(a) In this chapter,

(1) "assistant to the governor or the lieutenant governor" includes any executive, legislative, special, administrative, or press assistant to the governor or lieutenant governor, and any person similarly employed in a policy-making position;

(2) "child" includes a biological child, an adoptive child, and a stepchild;

(3) "commission" means the Alaska Public Offices Commission created under [AS 15.13.020](#) (a);

(4) "domestic partner" means a person who is cohabiting with another person in a relationship that is like a marriage but that is not a legal marriage;

(5) "instrumentality of the state" means a state department or agency, whether in the legislative, judicial, or executive branch, including the University of Alaska;

(6) "judicial officer" means a person appointed as a justice to the supreme court or as a judge to the court of appeals, superior court, district court, or magistrate court;

(7) "mother or father" includes a biological parent, an adoptive parent, and a step-parent;

(8) "municipal officer" includes a borough or city mayor, borough assemblyman, city councilman, school board member, elected utility board member, city or borough manager, members of a city or borough planning or zoning commission within a home rule or general law city or borough, or a unified municipality;

(9) "public official" means

(A) a judicial officer;

(B) the governor or the lieutenant governor;

(C) a person hired or appointed in a department in the executive branch as

(i) the head or deputy head of the department;

- (ii) the director or deputy director of a division;
- (iii) a special assistant to the head of the department;
- (iv) a person serving as the legislative liaison for the department;
- (D) an assistant to the governor or the lieutenant governor;
- (E) the chair or a member of a state commission or board;
- (F) state investment officers and the state comptroller in the Department of Revenue;
- (G) the chief procurement officer appointed under [AS 36.30.010](#) ;
- (H) the executive director of the Alaska Workforce Investment Board;
- (I) each appointed or elected municipal officer; and
- (J) the members of the board of trustees, the executive director, and the investment officers of the Alaska Permanent Fund Corporation;

(10) "source of income" means the entity for which service is performed or that is otherwise the origin of payment; if the person whose income is being reported is employed by another, the employer is the source of income; but if the person is self-employed by means of a sole proprietorship, partnership, limited liability company, professional corporation, or a corporation in which the person, the person's spouse or domestic partner, or the person's dependent children, or a combination of them, hold a controlling interest, the "source" is the client or customer of the proprietorship, partnership, limited liability company, or corporation, but, if the entity that is the origin of payment is not the same as the client or customer for whom the service is performed, both are considered the source.

(b) In this chapter "state commission or board" means the

- (1) *[Repealed, Sec. 30 ch 81 SLA 2000]*.
- (2) Alaska State Council on the Arts ([AS 44.27.040](#) );
- (3) Alcoholic Beverage Control Board ([AS 04.06.010](#) );
- (4) State Assessment Review Board ([AS 43.56.040](#) );
- (5) *[Repealed, Sec. 1 ch 54 SLA 1981]*.
- (6) Board of Education and Early Development ([AS 14.07.075](#) );
- (7) Alaska Public Broadcasting Commission ([AS 44.21.256](#) );

- (8) Alaska Public Offices Commission ([AS 15.13.020](#) );
- (9) *[Repealed, Sec. 16 ch 61 SLA 1995]*.
- (10) Alaska Commercial Fisheries Entry Commission ([AS 16.43.020](#) );
- (11) Fishermen's Fund Advisory and Appeals Council ([AS 23.35.010](#) );
- (12) *[Repealed, Sec. 140 ch 4 FSSLA 1992]*.
- (13) State Commission for Human Rights ([AS 18.80.010](#) );
- (14) *[Repealed, Sec. 86 ch 59 SLA 1982]*.
- (15) Alaska Judicial Council (art. IV, Sec. 8, Alaska Constitution);
- (16) Commission on Judicial Conduct (art. IV, Sec. 10, Alaska Constitution);
- (17) *[Repealed, Sec. 24 ch 22 SLA 2001]*.
- (18) Local Boundary Commission ([AS 44.33.810](#) );
- (19) Occupational Safety and Health Review Board ([AS 18.60.057](#) );
- (20) Board of Parole ([AS 33.16.020](#) );
- (21) State Personnel Board ([AS 39.25.060](#) );
- (22) *[Repealed, Sec. 20 ch 110 SLA 1981]*.
- (23) *[Repealed, Sec. 132 ch 9 FSSLA 2005]*.
- (24) Regulatory Commission of Alaska ([AS 42.04.010](#) );
- (25) University of Alaska Board of Regents ([AS 14.40.120](#) );
- (26) Alaska Royalty Oil and Gas Development Advisory Board (AS 38.06.020);
- (27), (28) *[Repealed, Sec. 86 ch 59 SLA 1982]*.
- (29) *[Repealed, Sec. 132 ch 9 FSSLA 2005]*.
- (30) *[Repealed, 1983 Initiative Proposal No. 2, Sec. 6]*.
- (31) Workers' Compensation Board ([AS 23.30.005](#) ) and Workers' Compensation Appeals Commission ([AS 23.30.007](#) );

- (32) Alaska Commission on Postsecondary Education ([AS 14.42.015](#) );
- (33) Alaska Municipal Bond Bank Authority ([AS 44.85.020](#) );
- (34) *[Repealed, Sec. 1 ch 54 SLA 1981]*.
- (35) Alaska Medical Facility Authority (AS 18.26);
- (36) Alaska Oil and Gas Conservation Commission (AS 31.05);
- (37) Alaska Housing Finance Corporation ([AS 18.56.010](#) - 18.56.900);
- (38) *[Repealed, Sec. 44 ch 24 SLA 2003]*.
- (39) *[Repealed, Sec. 4 ch 75 SLA 1979]*.
- (40) Board of Fisheries ([AS 16.05.221](#) (a));
- (41) Board of Game ([AS 16.05.221](#) (b));
- (42) Alaska Permanent Fund Corporation ([AS 37.13.040](#) );
- (43) *[Repealed, Sec. 69 ch 14 SLA 1987]*.
- (44) Alaska Seafood Marketing Institute ([AS 16.51.010](#) );
- (45) Council on Domestic Violence and Sexual Assault ([AS 18.66.010](#) );
- (46) *[Repealed, Sec. 27 ch 18 SLA 1993]*.
- (47) *[Repealed, Sec. 38 ch 168 SLA 1990]*.
- (48) *[Repealed, Sec. 16 ch 33 SLA 1996]*.
- (49) *[Repealed, Sec. 10 ch 29 SLA 1999]*.
- (50) *[Repealed, Sec. 9 E.O. No. 84 (1993)]*.
- (51) *[Repealed, Sec. 102 ch 21 SLA 2000]*.
- (52) *[Repealed, Sec. 10 ch 58 SLA 2006]*.
- (53) the board of directors and the executive director of the Alaska Aerospace Corporation ([AS 14.40.821](#) );
- (54) Alaska Retirement Management Board ([AS 37.10.210](#) );

- (55) Alaska Workforce Investment Board ([AS 23.15.550](#) );
- (56) Board of Agriculture and Conservation ([AS 03.09.010](#) );
- (57) the board of directors and chief executive officer of the Alaska Natural Gas Development Authority ([AS 41.41.020](#) );
- (58) Big Game Commercial Services Board ([AS 08.54.591](#) );
- (59) Alaska Industrial Development and Export Authority (AS 44.88);
- (60) the board of directors of the Knik Arm Bridge and Toll Authority ([AS 19.75.031](#) and 19.75.041);
- (61) Alaska labor relations agency ([AS 23.05.360](#) - 23.05.390);
- (62) the Board of Trustees of the Alaska Mental Health Trust Authority ([AS 47.30.016](#) );
- (63) the board of directors of the Alaska Railroad Corporation (AS 42.40.020 - 42.40.060).